

03 October 2022

ON_45/2022

Aggiornamento servizio fiscali titoli U.S.A.

To the attention of:	Intermediari
Priority:	Alta
Topic:	Aggiornamento servizio fiscali titoli U.S.A.

Gentile Cliente,

abbiamo il piacere di informarla che, a seguito delle novità introdotte dal Tax Cuts and Jobs Act incluse nella Notice 2022-23, dal 1° gennaio 2023 viene chiesto ai QI di agire come soggetto delegato per conto dei propri clienti, assumendo primary withholding responsibility sulle distribuzioni effettuate dalle Publicly Traded Partnership (PTP) verso non-U.S. Person. Pertanto ES-MIL ha convenuto quanto segue:

- Non permetterà l'accentramento di tali strumenti e non gestirà distribuzioni effettuate da parte delle Publicly Traded Partnership (PTP).
- Ogni richiesta di accentramento di PTP verrà rigettata

Per ogni domanda relativa all'aggiornamento di cui sopra, si prega di fare riferimento al seguente indirizzo:

mt-helpdesk.fiscal@euronext.com

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